

ATTENTION

IRS

As a ROAM member you may be entitled to an IRS deduction of some of your expenses while on a ROAM project. You may be able, for instance, to deduct the cost of fuel and food while you are traveling to and from a project and the cost of food at restaurants or groceries while you are working on the project. Work hours donated and sight-seeing expenses are obviously not deductible as are any repairs to your vehicles. Refer to IRS FORM 526 available from the www.irs.gov and your tax advisor for details.

Paycheck (Work Voucher)

In the event of an IRS audit or your return, the ROAM *Paycheck Work Voucher* when completed and signed by the host manager and team leader is evidence to the IRS that you worked at a particular project at a given time.

CHURCH OF THE NAZARENE

In addition, you may report some of your expenses incurred while on a mission trip for ROAM for 10% Giving credit. Each year the general church recognizes those local churches that have given 10% of their income to World Evangelization. Though reporting your expenses to the Work and Witness office in Kansas City does not reduce the budgeted amount for the church to pay (around 6%), it does provide a credit toward the 10% giving level. This is especially important for churches of any size experiencing financial difficulty in reaching the 10% level of giving.

You may duplicate the enclosed form as you will need one for each project. Please follow the instructions on the form itself. **Do not send the form to the ROAM office.**

If you have any questions, please contact the ROAM office.

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A Nazarene Lay Ministry